

SCHEDULE CSS — SUBORDINATE ORGANIZATION SCHEDULE

*Throughout these instructions, **you** and **your** refers to the reporting savings association and its consolidated subsidiaries; **we** and **our** refers to the Office of Thrift Supervision.*

Complete this schedule annually using data as of December 31.

Report data for those subordinate organizations that you own directly or indirectly that meet one or more of the following criteria:

- The gross revenue of the consolidated subordinate organization is 5% or more of the gross revenue of the consolidated thrift (gross revenue is defined as the total of Interest Income and Noninterest Income); or
- The total assets of the consolidated subordinate organization are 5% or more of the consolidated thrift assets; or
- The consolidated subordinate organization is regulated by a state insurance department, the Securities and Exchange Commission, or the Commodity Futures Trading Commission; or
- The Regional Director deems there is a supervisory reason for requiring the reporting of a subordinate organization.

You may, but are not required to, include subordinate organizations that do not meet the above criteria. Include subsidiary depository institutions. Do not include ownership interest in entities designated as pass-through investments as described in 12 CFR § 560.32.

CSS010: ENTITY TAX ID #

Report the taxpayer identification number, EIN, of the entity.

CSS020: ENTITY NAME

Report the legal name of the entity and all active “doing business as” (DBA) names used for the entity. The TFR filing software has been modified with an entry feature to report DBA names. Do not preface the DBA names with “d/b/a” or other introductions.

CSS025: STREET ADDRESS

Report the street address of the entity's headquarters, if located within the United States or its possessions. If the entity's headquarters is located in a foreign country, report the street address and city – abbreviate if necessary.

CSS030: CITY

Report the city where the entity has its headquarters, if located within the U.S. or its possessions. The city must correspond to the street address reported on CSS025. If the entity's headquarters is located within a foreign country, report only the name of that country.

CSS040: STATE

Report the abbreviation for the state in which the headquarters of the entity is located. The state must correspond to the city reported on CSS030. Report 99 if located in a foreign country.

CSS045: ZIP CODE

Report the zip code for the entity's headquarters. The zip code must correspond to the address reported on CSS025 through CSS040. Report **99999** if the headquarters is located within a foreign country that does not have a five-digit zip code.

CSS050: OTS DOCKET NUMBER OR TAX ID # OF IMMEDIATE PARENT

For first-tier subordinate organizations or a depository institution that you own directly or indirectly, report the docket number of the parent savings association. For lower-tier entities, as defined in 12 CFR § 559.2, report the taxpayer identification number, EIN, of the immediate parent of the entity within your organizational structure. For lower-tier entities, the taxpayer ID number entered here will also appear as a taxpayer ID number on CSS010.

If two or more entities in your tier structure own a subordinate organization, report the taxpayer ID number of the parent with the largest percent ownership. If two or more parents in your tier structure have the same percent ownership, choose one and report the taxpayer ID number for the parent chosen.

CSS060: NAME OF IMMEDIATE PARENT

Report the legal name of the immediate parent reported on CSS050.

CSS070: % OWNERSHIP BY IMMEDIATE PARENT

Report the percent ownership by the immediate parent reported in CSS050 and CSS060. Report the number as a whole-number percentage – report 2/3's as 67 not as 0.67 or 66.7.

CSS080: TYPE OF ENTITY

Report the code for the type of entity described below.